Chapter 23.—Forest Department.

(C. A. C., Articles 440—448-A.)

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Receipts.

347. All sums received on account of the Forest Department should be credited in the subsidiary register of receipt which will be filled up as per example given below :

From whom received.	Particulars.	Amount.	Daily Total.
		Rs. a. p.	Rs. a. p.
Mahomed Ali	North Division of Kánara Chalán	101 0 0	
Mr. James Greaves ...	Belgaum Division Chalan .	12,080 0 0	
			12,181 0 0

A copy of this register should be sent as a Schedule to the Cash Account in which the total will appear as "Forest Cash Remittances."

It will be noticed that each item of receipt is required to be detailed, in order that the Accountant General's office may be able to identify the credits with the vouchers received in support of the debit in the Forest Departmental Accounts.

Treasury Officers have no right to intercept remittances of the Forest Department on the ground that the receipt pertains to some other head of account, but must credit all remittances received in the register referred to above.

348. Any sums received in the Forest Department on account of "Land Revenue" or "Provincial Rates" are credited in the Forest Accounts to "Deposits" and remitted to the Collector by a cheque at convenient intervals (*i.e.*, not less often than once a month). When this cheque is received it should be promptly paid by transfer credit to the Revenue heads concerned.

Payments.

349. All Forest expenditure, except land compensation and a few cases of leave allowances of Forest Officers (*vide* C. A. C., Chapter 23, Articles 445), will be drawn from the Treasury on cheques, and all disbursements (including

land compensation and leave allowance payments) should be shown in the register as follows:

To whom paid, etc.	Particulars.	Amount.	Daily Total.
		Rs. a. p.	Rs. a. p.
North Division of Kánara ...	Cheque No. 42, dated 10th April 1903	200 0 0	
Central do. ...	Cheque No. 12, dated 8th April 1903	1,080 0 0	
South do. ...	Cheque No. 21, dated 12th April 1903	42 0 0	1,322 0 0
Conservator, Southern Circle	Cheque No. 1, dated 1st April 1903	1,500 0 0	

No detail of cheques, as needed, it will be seen, except the name of the Forest Division and the number, date and amount of the cheque. Cheques must always be charged in full, whether paid in cash or by transfer. A copy of the register will be sent as a schedule to the list of payments, the cheques accompanying it as vouchers.

350. Payments for "Cost of Land" are regulated by C. A. C., Article 102, and Appendix C. If the payment is made from the Treasury Balance, the voucher (*i. e.*, the Chief Revenue Officer's or Judge's award with payee's receipts or Treasury Officer's certificate) should be sent by the first post to the Divisional Forest Officer, in order that he may include it in his accounts for the month in which he is debited by the Treasury. If a special Officer makes the payment, his cheque alone will appear in the Treasury Accounts, while he will render his accounts and vouchers to the Divisional Forest Officer.

Authority for receiving Forest Revenue.

351. Unless some previous general or special authority has been given by the Forest Officer, revenue will always be accompanied by the prescribed chalan *in duplicate*; these should not be accepted unless presented by or countersigned by a Forest Officer or Civil Officer authorised to collect Forest Revenue. As a rule Forest Officers will not receive Forest Revenue, but will countersign a chalan in duplicate and send it to the treasury by the person who has to pay the revenue; to this person the Treasury Receipt (duplicate chalan) will be given, and he will be left to take it back to the Forest Officer, who will then deal with it in accordance with paragraph 182 of the Forest Code, 5th Edition.

The above arrangement does not justify a Treasury Officer in refusing to receive a remittance in cash from a Forest Officer or in interfering in a matter which relates entirely to the work of the Forest Department.

Forest Settlement Officers.

352. The Establishment and other Forest bills of these officers will be paid by the Forest Divisional Officer by means of a cheque drawn on the most convenient Treasury. Such advances as may be necessary will also be made by the Forest Divisional Officer, to whom accounts of such advances should be rendered monthly to enable him to make the necessary adjustments in his accounts.

353. The salary of a Forest Settlement Officer is not a Forest charge at present, and should continue to be drawn from the Treasury as a Land Revenue (Gazetted Officer's) charge, like the pay of any other Assistant Collector.

Miscellaneous.

354. No returns whatever need be sent by the Treasury to the Forest Department; the comparison between Treasury and Forest Account figures rests entirely with the Accountant General.

Feeding and sending persons for trial before a Magistrate.

355. Expenses incurred by Forest Officers in feeding and sending for trial before a Magistrate persons arrested under Section 63 of the Forest Act, No. VII of 1878, should be adjusted as charges of the trying Magistrate. These charges should be disbursed by the Forest Officers and recouped by bills preferred on the District Magistrate, who will include them in his contingent bill in the same way as charges incurred by Police Officers.

Clothing Charges of the Forest Department.

356. As ordered in Government Resolution, Financial Department, No. 1837, dated 16th July 1887, the accounts and estimates will record the net cost to Government for clothing charges of the Subordinate protective establishments.

The net charge for clothing has been fixed by Government, so as not to exceed Rs. 5 per man per annum for a series of 7 years. In preparing the estimates, therefore, provision will be made for the gross expenditure *minus* the estimated recoveries in the year. Thus Divisional Forest Officers will be entitled to spend the budget allotment *plus* the recoveries during the year.

Recoveries will be made from every man at the rates laid down in Government Resolution, Revenue Department, No. 6729, dated 25th September 1902, the necessary deductions being made on the pay bills as hitherto. The amounts recovered during the month will be shown as a distinct entry on the Debtor side of the Cash Account under "Recoveries of Service Payments, Clothing Receipts." These receipts will be adjusted monthly by the Accountant General, by deduction from expenditure under A IX *b*.

357. The expenditure on clothing will be vouched for in Form No. 27 of the Forest Code, and debited to A IX *b*. As Divisional Forest Officers will be entitled to spend the budget grant *plus* the receipts of the year, a memorandum in the following form, showing the state of the grant, should be attached to each bill:—

Voucher No. *of June 19.*	Rs.
Balance as per Voucher No. 18 of April 19 ...	500
Receipts in May—*vide* Item No. 15	50
Do. in June—*vide* Item No. 10	50
Total ...	600
Deduct amount of this Bill	200
Balance available	400

Closing of the accounts of Officers subordinate to the Divisional Forest Officer.

358. The accounts of Range Forest Officers and other disbursers, who render their accounts to Divisional Forest Officers, should be closed on the 23rd February, 31st March, and the 25th of the remaining months. And the accounts rendered to Divisional Forest Officers on those dates.

As it is absolutely necessary that the Divisional Accounts for February and November should be despatched to the Accountant General's office earlier than usual and punctually on the last day of each of those months, the accounts of subordinate disbursing officers may, if a later date preclude a prompt submission of the accounts, be closed on the 18th February and 20th November, but this concession should be availed of only when absolutely necessary.

Public Works Department Expenditure on Forest Buildings.

359 A copy of a Resolution of the Government of India in the Department of Finance and Commerce, intimating that from the commencement of 1884-85 the Forest Department is not to provide funds for forest public works carried out by the agency of the Public Works Department is printed below :—

No adjustments with the Public Works Department as a *Supplying* Department under rule 187 of the Forest Code, 5th Edition, should therefore be made. If any requests for such adjustments are received they should be referred to the Accountant General for orders. The present order of the Government of India does not of course interfere in any way with revenue derived from sales to the Public Works Department :—

Copy of Government of India's Resolution in the Department of Finance and Commerce, No. 1040, dated 17th May 1884.

The Governor General in Council observes that at present buildings and communications required by the Forest Department are provided for in the Budget Estimate of the Forest Department. When Forest public works are executed by the Forest Officers themselves, their cost is defrayed from the Forest Budget grant ; and when Forest public works are carried out by the agency of the Public Works Department, the money is, in some cases at least, paid by the Forest Department to the Public Works Department, and is treated as a contribution in the accounts of the Public Works Department.

2. The general rule, however, is that all expenditure incurred by the Public Works Department shall appear in the public accounts under the head of Public Works, and not under the head of the department which benefits by the works. His Excellency in Council accordingly directs that, if the Forest Department is anywhere made an exception to this general rule in respect of its public works charges, such exception shall cease, as it is opposed to the whole principle of the construction of the public accounts. All buildings and works to be executed by the Forest staff without the assistance of the Public Works Department will, however, continue to be provided for in the estimates of the Forest Department.

Supplementary Accounts to be rendered by Forest Officers for March in each year.

360. In addition to the ordinary Forest Cash Account for March, a supplementary cash account for that month, comprising the adjustment of

No. 61.

Page 217, *Article* 361, *Clause* 4—

Substitute "Form 34" for "Form 31" in the 1st line of clause 4 of this article.

(No. 61, dated 19-6-06.)

Revenue paid into the Treasury before the 1st April, but omitted from the cash accounts for March and previous months for want of information or other cause, is also required.—*See* Government Resolution, Revenue Department, No. 2330, dated 18th March 1884.

To make the matter quite clear, para. 215 of the Forest Code as amended (with approval of Government) by para. 11 of the Accountant General's letter No. $\frac{\text{T. A. D.}}{21955}$, dated 8th March 1884, is reprinted below :

> Officers and Subordinates who do not submit their accounts to the Accountant General will on the 23rd February, 31st March and 25th of the remaining months of the year close their cash books and send a copy with the original vouchers and such other accounts as may be prescribed, to the officer in charge of the Division in which they are serving. During the month of April, such officers will maintain two Cash Books, one for the current receipts and *all* expenditure of those months, and the other for the Revenue of the official year which has just closed. The latter will be termed the Supplementary Cash Book for March and will be most strictly confined to—
>
> (1) Debits to "Cash Remittances to Treasuries" vouched by chalans dated 31st March or earlier.
>
> (2) Credits for Revenue.

Being composed entirely of book adjustments, this Supplementary Cash Book will have no "balance;" it will be closed on the same dates as the Cash Book for April and be sent with it to the Divisional Forest Officer.

361. It will be observed that the above instructions refer to Range Officers' accounts chiefly. In Division offices the accounts for April should be pushed forward and rendered on the due date (care being taken that they contain no item which ought to go into the Supplementary Accounts for March) and the Supplementary Accounts may then be taken in hand.

In these accounts any item of expenditure of the previous year which can be taken in reduction of the head "Advances to Contractors and Disbursers," may be adjusted, and this should be done as far as possible so as to bring down the "Advances" to as low a figure as possible and show against the grant of the year just closed all expenditure, actually incurred before 1st April, which is susceptible of adjustment by credit to Advances. The Supplementary Account for March should be rendered not later than 20th May and should be strictly confined to—

(1) Debits to Forest Cash Remittances...	These should equal each other.
(2) Credits to Revenue	
(3) Debits to Expenditure ...	Ditto.
(4) Credits to Advances	

The Supplemental Cash Account, which will have no opening or closing Cash Balance, should be accompanied with the usual vouchers and summaries of Revenue and Expenditure and the usual Form 34, which latter should open with the closing balances of March.

Form 31 for April cannot of course be submitted until the supplementary accounts for March have been rendered and the closing balances for March ascertained; but it should be sent not later than 25th May.